WHAT IS CLAIMED IS:

1. 1. An accounting system comprising a bill-issuing device and

2. a bill-receiving device, the bill-issuing device being

3. connected to a database and including:

4. a first receiving unit operable to sequentially receive

5. input of (i) billing data for appropriation in consolidated

6. accounting and (ii) billing data not for appropriation in

7. consolidated accounting;

8. an entry unit operable to enter the received billing

9. data in the database;

10. an extraction unit operable to extract billing data not

11. for appropriation from the received billing data;

12. an output unit operable to output the extracted billing

13. data to the bill-receiving device; and

14. an exclusion unit operable to clear specified billing

15. data entered in the database, as billing data not for

16. appropriation, and to exclude the specified billing data that

17. has been cleared from being appropriated, and

18. the bill-receiving device including:

19. a second receiving unit operable to receive the billing

20. data outputted from the bill-issuing device; and

21. a notification unit operable to notify the bill-issuing

22. device of the receipt of the billing data, wherein

23. the exclusion unit excludes the billing data whose

24 receipt is notified, as the specified billing data.

1   2. The accounting system of claim 1 further comprising a

2   calculation device operable to calculate a consolidated

3   accounting amount, based on the billing data entered in the

4   database not excluded by the exclusion unit from being

5   appropriated.

1   3. The accounting system of claim 2, wherein

2   the bill-issuing device and the bill-receiving device

3   are connected by a telecommunication circuit,

4   the extraction unit includes a judgment subunit

5   operable to judge whether received billing data is for

6   appropriation, and

7   the output unit includes an online transmission subunit

8   operable to transmit online to the bill-receiving device,

9   only billing data extracted as billing data not for

10 appropriation.

1   4. The accounting system of claim 3, wherein

2   the database stores an exclusion list showing a

3   correspondence between a biller and a billee that are not

4   targeted for consolidated accounting, and

5   the judgment subunit judges received billing data to

6　be not for appropriation if the biller and billee of the

7　billing data are shown in the exclusion list.

1　5. The accounting system of claim 3, wherein the notification

2　unit performs the notification online in realtime.

1　6. An accounting system comprising a bill-issuing device

2　connected to a first database, a server connected to a second

3　database that stores an exclusion list showing a

4　correspondence between a biller and a billee that are not

5　targeted for consolidated accounting, and a bill-receiving

6　device, the bill-issuing device including:

7　　a first receiving unit operable to sequentially receive

8　input of (i) billing data for appropriation in consolidated

9　accounting and (ii) billing data not for appropriation in

10　consolidated accounting;

11　　a first transmission unit operable to transmit received

12　billing data to the server;

13　　an entry unit operable to enter received billing data

14　in the first database; and

15　　an exclusion unit operable to clear specified billing

16　data entered in the database, as billing data not for

17　appropriation, and to exclude the specified billing data that

18　has been cleared from being appropriated,

19   the server including:

20   a second receiving unit operable to receive the billing

21   data transmitted from the bill-issuing device;

22   a judgment unit operable to judge whether the received

23   billing data is for appropriation, depending on whether the

24   biller and billee of the billing data are shown in the

25   exclusion list; and

26   a second transmission unit operable to transmit the

27   received billing data to the bill-receiving device if judged

28   to be not for appropriation, and

29   the bill-receiving device including:

30   a third receiving unit operable to receive the billing

31   data transmitted from the server; and

32   a notification unit operable to notify the bill-issuing

33   device of the receipt of the billing data, wherein

34   the exclusion unit excludes the billing data whose

35   receipt is notified, as the specified billing data.

1   7. The accounting system of claim 6 further comprising a

2   calculation device operable to calculate a consolidated

3   accounting amount, based on the billing data entered in the

4   first database not excluded by the exclusion unit from being

5   appropriated.

1   8. The accounting system of claim 7, wherein

2   the bill-issuing device, the server, and the

3   bill-receiving device are connected by a telecommunication

4   circuit, and

5   the second transmission unit transmits online to the

6   bill-receiving device, only billing data judged to be not

7   for appropriation.

1   9. The accounting system of claim 8, wherein the notification

2   unit performs the notification online in realtime.

1   10. The accounting system of claim 6, wherein the

2   bill-issuing device and the bill-receiving device are each

3   a plurality of communication terminals operable to

4   intercommunicate via a telecommunication circuit.

1   11. The accounting system of claim 6, wherein the

2   bill-issuing device further includes a calculation unit

3   operable to calculate a consolidated accounting amount,

4   based on the billing data entered in the first database not

5   excluded by the exclusion unit from being appropriated.

1   12. A bill-receiving device that is connected to a database

2   and receives (i) billing data for appropriation in

3   consolidated accounting and (ii) billing data not for

4   appropriation in consolidated accounting, comprising:

5   a first entry unit operable to enter received billing

6   data not for appropriation in the database;

7   an exclusion unit operable to exclude billing data

8   entered in the database from being appropriated;

9   an approval unit operable to approve received billing

10   data based on an input from a user; and

11   a second entry unit operable to enter approved billing

12   data for appropriation in the database.

1   13.   A method used by a bill-issuing device that is connected

2   to a database and included in an accounting system that

3   further includes a bill-receiving device, comprising the

4   steps of:

5   receiving input of (i) billing data for appropriation

6   in consolidated accounting and (ii) billing data not for

7   appropriation in consolidated accounting;

8   entering the received billing data in the database;

9   extracting billing data not for appropriation from the

10   received billing data;

11   outputting the extracted billing data to the

12   bill-receiving device; and

13   clearing outputted billing data whose receipt is

14   notified by the bill-receiving device, as billing data not

15   for appropriation, and excluding the cleared billing data

16   from being appropriated.

1   14. A bill-issuing program used by a bill-issuing device that

2   is connected to a database and included in an accounting

3   system that further includes a bill-receiving device,

4   comprising the steps of:

5   receiving input of (i) billing data for appropriation

6   in consolidated accounting and (ii) billing data not for

7   appropriation in consolidated accounting;

8   entering the received billing data in the database;

9   extracting billing data not for appropriation from the

10   received billing data;

11   outputting   the   extracted   billing   data   to   the

12   bill-receiving device; and

13   - clearing outputted billing data whose receipt is

14   notified by the bill-receiving device, as billing data not

15   for appropriation, and excluding the cleared billing data

16   from being appropriated.

1   15. A computer-readable recording medium having recorded

2   thereon a bill-issuing program used by a bill-issuing device

3   that is connected to a database and included in an accounting

4   system which further includes a bill-receiving device, the

5   bill-issuing program comprising the steps of:

6   receiving input of (i) billing data for appropriation

7   in consolidated accounting and (ii) billing data not for

8   appropriation in consolidated accounting;

9   entering the received billing data in the database;

10   extracting billing data not for appropriation from the

11   received billing data;

12   outputting   the   extracted   billing   data   to   the

13   bill-receiving device; and

14   clearing outputted billing data whose receipt is

15   notified by the bill-receiving device, as billing data not

16   for appropriation, and excluding the cleared billing data

17   from being appropriated.